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General Assembly

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Fifty-fifth session
Agenda item 85
Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories

Letter dated 14 February 2001 from the Permanent Representative of Sweden to the United Nations addressed to the Secretary-General

I have the honour to bring to your attention a statement on extrajudicial killings issued on 13 February 2001 by the Presidency of the European Union on behalf of the European Union (see annex).

I should be grateful if you would have the text of this letter and its annex circulated as a General Assembly document.

(*Signed*) Pierre **Schori**
Permanent Representative of Sweden
to the United Nations

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Annex to the letter dated 14 February 2001 from the Permanent Representative of Sweden to the United Nations addressed to the Secretary-General

[Original: English and French]

Statement on extrajudicial killings issued on 13 February 2001 by the Presidency of the European Union on behalf of the European Union

The European Union deplores the practice of so-called eliminations or extrajudicial killings of Palestinians carried out by Israeli security forces. On 21 January 2001, a demarche reflecting this concern was made to the Israeli Foreign Ministry. The existence of such a policy was later confirmed by the Israeli side. On 13 February, a new extrajudicial killing was carried out in Gaza.

The European Union reiterates its strongly held opinion that Israel's policy in this regard is unacceptable and contrary to the rule of law. The European Union urges Israel to cease this practice and thus respect international law.

The European Union believes that extrajudicial killings are an obstacle to peace and could provoke further violence.

The European Union reiterates its deep concern about the chain of violent events during the last months and holds that it is the responsibility of the Israeli as well as of the Palestinian authorities to do their utmost to prevent actions resulting in new victims.

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General Assembly

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Fifty-fifth session
Agenda item 116
Review of the efficiency of the administrative and financial functioning of the United Nations

Review of the question of the term of office of the Board of Auditors

Report of the Secretary-General

Introduction

1. In paragraph 8 of its resolution 55/220 of 23 December 2000, the General Assembly requested the Secretary-General to review the question of the term of office of the Board of Auditors and to report to it at its resumed fifty-fifth session.

2. The principle of appointment of individual auditors was first acknowledged by the General Assembly in its resolution 74 (I), adopted on 7 December 1946, following the ratification of the constitutions of the specialized agencies, which resulted in separate organizations. The resolution provides that in 1947 and every year thereafter, the General Assembly at its regular session should appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years.

3. The members of the Board of Auditors of the United Nations are appointed under the provisions of regulation 12.1 of the Financial Regulations and Rules of the United Nations, which states:

> "The General Assembly shall appoint a Board of Auditors to perform the audit of the accounts of the United Nations. This board shall consist of three members, each of whom shall be the Auditor-General (or officer holding the equivalent title) of a Member State."

The term of office of the members of the Board are set out in regulation 12.2, which states:

> "The members of the Board of Auditors shall be elected for a three-year term of office. The term of office shall commence on 1 July and expire on 30 June three years subsequent thereto. The term of office of one of the

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members shall expire each year. Consequently the General Assembly shall elect each year a member to take office from 1 July of the following year."

4. In its resolution 48/216 D of 23 December 1993, the General Assembly noted that the United Nations and most of its organizations and programmes had a two-year financial period, but that members of the Board of Auditors had a three-year term of office. It invited the Board of Auditors, in consultation with the Secretary-General, to report to the Assembly at its forty-ninth session, through the Advisory Committee on Administrative and Budgetary Questions, on the implications of extending the term of office of members of the Board to four or six years.

5. Pursuant to that request, the Board stated in paragraph 3 of its comments on the term of office of its members (A/49/368 and Corr.1, annex, appendix) that the regulations had been framed when the standard financial period of the United Nations was one year, usually a calendar year from 1 January to 31 December. Since that time, however, the United Nations had moved to a biennial accounting period. In practical terms that meant that one of the members of the Board stepped down in the middle of each biennial audit cycle. Where that member was not re-elected to the Board, as had been the case on several occasions, the work of the Board on the audit of the financial statements was seriously disrupted. Furthermore, instead of commencing a new audit, the incoming member would have to quickly become familiar not only with the United Nations Organization but also with an audit that was already well in progress. There were therefore problems in coordinating and reconciling working methods within the overall approach of the Board.

6. The Board sought to show in its report to the General Assembly that since there were three members, to ensure a smooth pattern of rotation, a six-year term of appointment would be favoured over a four-year term. Under a six-year term of appointment, the term of office of one of the members would expire every two years, in an even-numbered year following the end of the biennium, whereas with a four-year term, none of the three members of the Board would cover the audit of three full financial periods.

7. In more practical terms, the original three-year appointment encompassed three one-year financial periods. The Board believed that an appointment for three financial periods gave the members sufficient time to become familiar with the Organization and to make an effective contribution. A six-year term would maintain the rule of thumb that the appointment would be for three financial periods, as stipulated in financial regulation 12.2.

8. The Secretary-General notes that the Board of Auditors had expressed a preference for a six-year term of office so as to have the Board's appointment synchronized with the financial reporting cycle. It was further proposed that 1 July remained the most appropriate date for incoming members to take up office since the financial statements of the United Nations and other programmes were submitted to the Board at the end of March or April and reports on them became available only a few months later.

9. As was pointed out by the Board in its report and endorsed by the Advisory Committee on Administrative and Budgetary Questions in its report (A/49/547), should the General Assembly decide to change the duration of the term of office of the members of the Board, it would be necessary for the Assembly to make appropriate transitional arrangements to move from the existing pattern.

10. Under the existing arrangements, the terms of office of the current members are as follows:

Country	*Date of appointment*	*Expiry date*
United Kingdom of Great Britain and Northern Ireland	1 July 1998	30 June 2001
Philippines	1 July 1999	30 June 2002
South Africa	1 July 2000	30 June 2003

A revised pattern based on the explanation provided above envisages a six-year appointment term as indicated below.

Country	*Date of appointment*	*Expiry date*
Member 1	1 July 2002	30 June 2008
Member 2	1 July 2004	30 June 2010
Member 3	1 July 2006	30 June 2012

11. Under these proposals, transitional arrangements would be necessary to move from the existing method of making appointments to the Board every year to one of making appointments every two years, starting on 1 July 2002, which could be achieved in one of two ways, as shown in the tables below.

Alternative 1

Country	*Expiry date*	*Extension of term of office*
Philippines	2002	-
South Africa	2003	3 years to 2006
France	2004	-

Alternative 2

Country	*Date of appointment*	*Expiry date*	*Term of office*
Member A	1 July 2002	30 June 2006	4 years
Member B	1 July 2003	30 June 2008	5 years
Member C	1 July 2004	30 June 2010	6 years